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**MEMORANDUM**  
**OFFICE OF THE COMMISSIONER OF THE REVENUE**  
**LOUDOUN COUNTY, VIRGINIA**

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**SUBJECT:** Personal Property Tax Reduction for Loudoun County Volunteers and Auxiliary Members

**TO:** Fire-Rescue Company Presidents and Chiefs  
Fire-Rescue Retirement Point Coordinators

**CC:** Joseph E. Pozzo, Chief of Fire, Rescue, and Emergency Management  
Doug Rambo, Chairman, Fire and Rescue Commission  
Karen McQuaid, Volunteer Program Manager  
Robert S. Wertz, Jr., Commissioner of the Revenue

**FROM:** Beth Shenk, Deputy Commissioner of the Revenue, Personal Property Tax and Tax Relief

**DATE:** September 24, 2007

This memo contains information concerning the process for certifying volunteer and auxiliary member vehicles for personal property tax exemption. The process was revised May 24, 2007 based on feedback from Volunteers, Company Presidents and Chiefs, and in cooperation with Karen McQuaid, Volunteer Program Manager for Loudoun County Fire and Rescue. The following documents are contained in this packet:

1. Loudoun County Volunteer Fire-Rescue Company and Fire-Rescue Auxiliary Schedule for Personal Property Tax Reduction Requests – Outlines tasks, deadlines and parties responsible for each task.
2. 2007 Previously Qualified Vehicle List for Personal Property Tax Reduction – Lists all volunteer and auxiliary member vehicles that qualified for volunteer and auxiliary member reduced personal property tax rate in 2007. The Office of the Commissioner of the Revenue will send each Volunteer Fire-Rescue Company Chief and/or President a list of previously qualified members and vehicles for his/her respective Company by November 1, 2007 via e-mail and hard copy. Volunteers and Auxiliary members are on separate lists. Please sign and return the lists by January 31, 2008.
3. Loudoun County Volunteer/Auxiliary Member Request for Personal Property Tax Reduction Form – This form is used to change/replace a vehicle which had previously qualified for the personal property tax reduction in 2007. This form may also be used by new or previously non-qualified volunteers or auxiliary members that are not listed on the *2007 Previously Qualified Vehicle List for Personal Property Tax Reduction* to request the personal property tax reduction. The form is available online at <http://inetdocs.loudoun.gov/forms/commissioneroft/index.htm>. Copies of the form are also available in the Commissioner of the Revenue's Leesburg and Sterling offices.
4. Loudoun County Fire Department Identification (FDID) Numbers – List of FDID numbers to be used when completing the *Loudoun County Volunteer/Auxiliary Member Request for Personal Property Tax Reduction Form*.
5. The 2008 Loudoun County Personal Property Tax Declaration (not available at this time) – **Change for 2008 – this form is no longer a “must file” form.** Form sent by the Commissioner of the Revenue in the beginning of January to all volunteer or auxiliary members who had a previously qualifying vehicle in 2007. The form is used to report mailing address changes, the move or sale of a vehicle, vehicle mileage, and/or a change in the vehicle use. To claim a new vehicle or request that an alternate vehicle receive the personal property tax reduction, complete the request for personal property tax reduction form by January 31, 2008. This form is available on our website at <http://www.loudoun.gov/cor/vehicle.htm> or in both our Leesburg and Sterling offices.

For additional information concerning the Loudoun County Volunteer/Auxiliary Member personal property tax reduction, please visit [www.loudoun.gov/vehicle.htm](http://www.loudoun.gov/vehicle.htm) or contact the Personal Property division of the Office of the Commissioner of the Revenue by e-mail at [ppdcor@loudoun.gov](mailto:ppdcor@loudoun.gov) or by phone at 703-777-0260.

**Loudoun County Volunteer and Auxiliary Member  
Schedule for Personal Property Tax Reduction Requests**

Deadline	Responsible Party	Event
11/01/07	Commissioner of the Revenue (COR)	Sends List (grouped by company or Sheriff's Auxiliary) of Previously Qualified Vehicles to President/Chief/Sheriff for Certification
11/30/07	Volunteer/Auxiliary Member	Submits Point Information to Fire & Rescue (F & R) Points Coordinator or Sheriff
12/05/07	F & R Points Coordinator	Submits Point Information to F & R Commission
12/14/07	F & R Commission	Submits Point Information to Financial Services
Late December/Early January	COR	Mails 2008 Personal Property Tax Declarations to Taxpayers
01/15/08	Volunteer/Auxiliary Member	Suggested deadline for Personal Property Tax Reduction form to be submitted to President/Chief/Sheriff for signature
01/31/08	Volunteer/Auxiliary Member	Submits previously qualified vehicle listing. Request for Personal Property Tax Reduction Form, OR Personal Property Tax Declaration (Change of vehicle only) to COR. This information <b>MUST</b> be received in the COR Office by close of business 1/31/2008.
02/01/08	Financial Services	Provides Volunteer Listing of Points to COR
03/03/08	COR	Codes New or Replacement Vehicle Accounts
03/03/08	COR	Compares Points Listing with Assessment Records & Completes Qualifying Vehicle Coding
03/10/08	COR	Prepares 2008 Assessments
03/17/07	COR	Sand qualifying volunteer information to Incorporated Towns
Late March/Early April	Treasurer	Mails 1st Half 2008 Tax Bills
with 60 days of replacement of vehicle that qualified on 1/1/07	Volunteer Only	Submits Replacement Vehicle Eligibility Declaration for President's/Chief's Signature

Source: Loudoun County Commissioner of the Revenue  
Revised: September 24, 2007

**Lucketts Volunteer Fire Company**  
**10710**

[illegible]

I hereby acknowledge that the vehicles above are used by the respective person(s) in performing duties as a fire and rescue volunteer.

Company President / Chief

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**Date**

# SAMPLE

**LOUDOUN COUNTY VOLUNTEER/AUXILIARY MEMBER  
REQUEST FOR PERSONAL PROPERTY TAX REDUCTION**

**Mailing Address:**  
Commissioner of the Revenue  
P.O. Box 8000  
Leesburg, VA 20177-9804

**Inter-Office Mailing Address:**  
Commissioner of the Revenue  
Personal Property Division  
MSC 32

**General Information:** This form is only to be used by active volunteer or auxiliary members of the Loudoun County Fire, Rescue, and Emergency Management department, or the Loudoun County Sheriff's Auxiliary to request a personal property tax reduction on one motor vehicle (i.e., car, truck or motorcycle).

This form must be submitted to the Commissioner of the Revenue by the volunteer or auxiliary member by January 31 or within 60 days of replacement of a previously qualified vehicle (Fire and Rescue volunteers only). **Do not use this form to re-certify a vehicle that qualified last year.**

**Section A – Volunteer or Auxiliary Member Information**

Please check one box per line.

1 ☐ New OR ☐ Existing  
2 ☐ Volunteer OR ☐ Auxiliary Member  
3 ☐ Fire & Rescue FDID  OR ☐ Deputy Sheriff

Property Owner: \_\_\_\_\_ Social Security Number: --

Co-Owner: \_\_\_\_\_ Social Security Number: --

Daytime Phone Number: --

Mailing Address: \_\_\_\_\_

Code of Virginia § 58.1-3017 permits localities to require disclosure of social security numbers for any purpose relating to local taxes administered by the Commissioner of the Revenue.

**Section B – Vehicle to Receive Reduction**

Date Acquired: \_\_\_\_/\_\_\_\_/\_\_\_\_  
MM/DD/YYYY

Personal Property Account Number:   
(Available on Tax Bill or Declaration)

Year:  Make: \_\_\_\_\_ Model: \_\_\_\_\_

Vehicle Identification Number (VIN):

Virginia Title Number:  License Plate Number:

Fire & Rescue Volunteers: If the vehicle that qualified for tax reduction on January 1 was replaced with another vehicle within 60 days of disposal of original qualified vehicle, please complete section B & C. **NOTE:** Code of Virginia §§ 58.1-3506.15 and 31 state that once a vehicle has been selected to receive the personal property tax reduction, **auxiliary members cannot** select another vehicle until January 1 the following year.

**Section C – Original Qualified Vehicle on January 1 that was Replaced**

Date Sold: \_\_\_\_/\_\_\_\_/\_\_\_\_  
MM/DD/YYYY

Personal Property Account Number:   
(Available on Tax Bill or Declaration)

(Must be within 60 days of Acquisition of Replacement Vehicle described in Section B)

Year:  Make: \_\_\_\_\_ Model: \_\_\_\_\_

Vehicle Identification Number (VIN):

Virginia Title Number:  License Plate Number:

We hereby acknowledge that the vehicle in Section B above is used by the person in Section A in performing duties as a volunteer or auxiliary member in Loudoun County. If the person in Section A is an auxiliary member, we hereby acknowledge that the vehicle in Section B is regularly used to perform duties for the rescue squad or fire department or used more than any other vehicle to perform auxiliary deputy sheriff duties.

Volunteer's/Auxiliary Member's Signature \_\_\_\_\_

Date \_\_\_\_\_

President / Chief / Sheriff \_\_\_\_\_

Date \_\_\_\_\_

Revised: 9/21/2007

**Qualifications for Personal Property Tax Reduction**

Virginia Code § 58.1 – 3506 A, permits Loudoun County to separately classify, for tangible personal property tax purposes, motor vehicles owned or leased by volunteers and auxiliary members. The following are the qualifications for Loudoun County's personal property tax reduction for volunteers and auxiliary members:

Criteria	Fire and Rescue		Deputy Sheriff
	Volunteers	Auxiliary Members	Auxiliary Members
1. Minimum Activity Points Earned in Prior Year	80 <u>Point Year:</u> November 1 – October 31	80 <u>Point Year:</u> January 1 – December 31	100 <u>Point Year:</u> January 1 – December 31
2. Vehicle Types	Car, Truck or Motorcycle	Car, Truck or Motorcycle	Car, Truck or Motorcycle
3. Vehicle Ownership	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.
4. Vehicle Use	There are no vehicle use requirements for fire and rescue volunteer vehicles.	Vehicle must be regularly used to perform duties for the rescue squad or fire department.	Vehicle must be regularly used to respond to auxiliary deputy sheriff duties. The vehicle must be used for such purposes more than any other vehicle.
5. Filing for new or previously non-qualified members only	Request for Personal Property Tax Reduction form signed by the Volunteer member and the President or Chief must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Tax Reduction form signed by the Auxiliary member and the President or Chief must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Tax Reduction form signed by the Deputy Sheriff Auxiliary member and the Sheriff must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.
6. Replacement Vehicles	If the vehicle that qualified for the personal property tax reduction on January 1 of the tax year is replaced with another vehicle within 60 days of disposal of the previously qualified vehicle, the volunteer may choose to receive the personal property tax reduction on the replacement vehicle.	Once a vehicle has been selected to receive the personal property tax reduction, another vehicle cannot be selected until January 1 the following year.	Once a vehicle has been selected to receive the personal property tax reduction, another vehicle cannot be selected until January 1 the following year.

**Instructions**

- To claim a new vehicle or request that an alternate vehicle receive the personal property tax reduction (i.e., the vehicle that qualified last year will no longer receive the personal property tax reduction), please complete Sections A & B on the front of this form. **Do not use this form to re-certify a vehicle that qualified last year.**
- Fire & Rescue Volunteers must complete Section C only if replacing a previously qualified vehicle within 60 days. Auxiliary members may not make a vehicle change until January 1.
- To meet the January 31 state-mandated deadline, it is suggested that the forms be submitted by the volunteer or auxiliary member to his or her Company President, Chief or Sheriff by January 15 for their signature. Volunteers replacing a vehicle must have his or her Company President, Chief or Sheriff sign this form and submit it to the Commissioner of the Revenue within 60 days of vehicle replacement.
- Lessees must submit a copy of their lease agreement specifying that the lessee is responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for reduction.

**Leased Vehicles**

Volunteers or auxiliary members who lease a vehicle may be able to receive a reduction on their personal property tax if they meet all necessary requirements. In addition to submitting the Point Record and the Request for Personal Property Reduction, volunteers and auxiliary members who lease a vehicle must submit a copy of their lease agreement which specifies that the lessee is responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for reduction.

**Replacement Vehicles (Fire & Rescue Volunteers Only)**

If a volunteer sells or re-titles (due to divorce, death, etc.) the vehicle which qualified for a reduction on January 1, he or she must submit a Request for Personal Property Tax Reduction form within 60 days of replacing of the originally qualifying vehicle. The Request for Personal Property Tax Reduction must be signed by the Company President, or Chief. The reduced tax rate can only be applied to a replacement vehicle when the original qualifying vehicle is sold or disposed of and ownership transferred to another individual, firm or business.

**Local Motor Vehicle License (Loudoun County Decal)**

Volunteers or auxiliary members, who have attained 80 points of service in the current year and live in Loudoun County outside an incorporated town, may be eligible for one free decal per year. Each July, the Treasurer's office mails free decals to qualified volunteers and auxiliary members. Additionally, inactive volunteer or auxiliary members who have attained 10 years of service may qualify to receive one free decal. Those volunteers or auxiliary members must request a free decal from the Treasurers Office. Volunteers or auxiliary members who garage or park vehicles within incorporated town limits should contact their respective town office to determine whether town personal property tax reductions or decal fee exemptions apply.

## Loudoun County FDID List

### Alphabetical by Company Name

<b>Volunteer Company Name</b>	<b>Company Number</b>	<b>FDID</b>
Aldie Volunteer Fire Department	Company 7	10707
Arcola Pleasant Valley Volunteer Fire Dept.	Company 9	10709
Ashburn Volunteer Fire & Rescue Department	Company 6 (includes Stations 6 & 23)	10706
Hamilton Volunteer Fire Department	Company 5	10705
Hamilton Volunteer Rescue Squad	Company 17	10717
Leesburg Volunteer Fire Company	Company 1 (includes Stations 1 & 20)	10701
Loudoun County Volunteer Rescue Squad	Company 13	10713
Lovettsville Volunteer Fire Department	Company 12	10712
Lucketts Volunteer Fire Department	Company 10	10710
Middleburg Volunteer Fire Department	Company 3	10703
Neersville Volunteer Fire Department	Company 16	10716
Philomont Volunteer Fire Department	Company 8	10708
Purcellville Volunteer Fire Department	Company 2	10702
Purcellville Volunteer Rescue Squad	Company 14	10714
Round Hill Volunteer Fire Department	Company 4	10704
Sterling Volunteer Fire Department	Company 11 (incl. Stations 11 & 18)	10711
Sterling Volunteer Rescue Squad	Company 15 (incl. Stations 15 & 25)	10715

### By Company Number

<b>Volunteer Company Name</b>	<b>Company Number</b>	<b>FDID</b>
Leesburg Volunteer Fire Company	Company 1 (includes Stations 1 & 20)	10701
Purcellville Volunteer Fire Department	Company 2	10702
Middleburg Volunteer Fire Department	Company 3	10703
Round Hill Volunteer Fire Department	Company 4	10704
Hamilton Volunteer Fire Department	Company 5	10705
Ashburn Volunteer Fire & Rescue Department	Company 6 (includes Stations 6 & 23)	10706
Aldie Volunteer Fire Department	Company 7	10707
Philomont Volunteer Fire Department	Company 8	10708
Arcola Pleasant Valley Volunteer Fire Dept.	Company 9	10709
Lucketts Volunteer Fire Department	Company 10	10710
Sterling Volunteer Fire Department	Company 11 (incl. Stations 11 & 18)	10711
Lovettsville Volunteer Fire Department	Company 12	10712
Loudoun County Volunteer Rescue Squad	Company 13	10713
Purcellville Volunteer Rescue Squad	Company 14	10714
Sterling Volunteer Rescue Squad	Company 15 (incl. Stations 15 & 25)	10715
Neersville Volunteer Fire Department	Company 16	10716
Hamilton Volunteer Rescue Squad	Company 17	10717